

Hon. William M. Thomas Chairman Committee on Ways and Means United States Congress Washington, D.C.

## Dear Mr. Chairman:

This is to express the support of Blue Diamond Growers for the Chairman's Mark to be offered at the committee mark up on October 28, 2003.

It is believed that the Chairman's Mark provides necessary tax relief that will benefit farmers and their cooperatives. This is true as evidenced by the inclusion on the dividend allocation rule in the Chairman's Mark.

The leadership of the Chairman is appreciated as is his long standing support for farmers and farmer cooperatives.

Very truly yours,

Julian B. Heron